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VIA FEDERAL EXPRESS

Jay Anderson
International Business Machines Corporation
B/300, Zip 482
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Re: New Patent Application: Not yet assigned
For: ELECTRONIC MAIL SYSTEM FOR GENERATING A MAIL
MESSAGE TO MULTIPLE RECIPIENTS WITH MULTIPLE
ATTENTINO LEVELS
Your Reference: FIS9-2000-0193-US1
Our Reference: 0136/00324

Dear Jay:

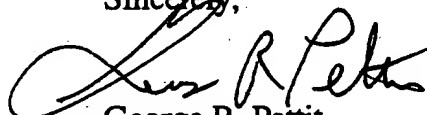
I have enclosed a first draft of a patent application directed to the above subject matter. Please have one of the inventors review the application in detail, and call me so that we can discuss any appropriate revisions.

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As soon as I hear from the inventors, I will make any necessary revisions and provide formal papers. In the meantime, if you could give me the names, addresses and citizenship for each of the inventors, we will prepare the required formal documents while we await their comments.

Sincerely,



George R. Pettit

GRP:ebb
Enclosure

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